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February 27, 2004
Docket No. 04128-URS

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: U.S. Utility Patent Application
Inventor: Ling-Ling Yu
Title: Multiple Gearing Switch Device

Sir:

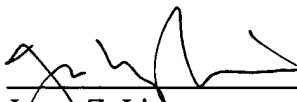
The above-identified utility patent application is transmitted herewith for filing.

Enclosed are:

1. **Eleven (11)** sheets of specification, claims, and abstract.
2. **Ten (10)** sheets of drawings containing FIGs. 1 through 10.
3. An executed Declaration and Power of Attorney for Utility Patent Application.
4. A Credit Card Payment Form PTO-2038 for **\$385.00** to cover the **Basic Utility Filing Fee** with **Small Entity Status** (**one** independent claim and **seven** dependent claims).
5. A postcard to be stamped and returned.

Please kindly acknowledge receipt of the above items by having your mailroom stamp, return the enclosed postcard, and **send future correspondence to Customer No. 33,804.**

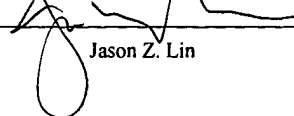
Respectfully submitted,


Jason Z. Lin
Agent for Applicant
Reg. No. 37,492

Certificate of Mailing

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as Express Mail in an envelope addressed to: Mail Stop Patent Application, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Date: Feb. 27, 2004
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By: 
Jason Z. Lin